

**Palm Beach County Clerk & Comptroller**  
**Survey of Florida County Audit Functions**  
**As of May 30, 2007**

County	Audit function performed by:			County Auditor Reports to Audit Committee	Notes
	Clerk/Comptroller	County Only	Both Clerk/Comptroller and County		
Alachua	X				
Baker	X				
Bay	X				
Bradford	X				
Brevard	X	Outsourced		*	Board of County Commissioners outsources financial and performance audits to two private CPA firms. Audit Committee made up of citizen's that review reports*.
Broward		X		No	County Auditor is hired by the County Commission and reports directly to them. Function was established by Charter change.
Calhoun	X				
Charlotte	X				
Citrus	X				
Clay		X		No	Commission Auditor reports to the full Commission. By Charter amendment County Manager is the Comptroller to the Board of County Commissioners.
Collier	X				
Columbia	X				
DeSoto		X		No	Internal audit function is within County government and reports to the County Manager.
Dixie	X				
Duval		X		Yes	Members of the Board of County Commissioners serve as the Audit Committee.
Escambia	X				
Flagler	X				
Franklin	X				
Gadsden	X				
Gilchrist	X				
Glades	X				
Gulf	X				
Hamilton	X				
Hardee	X				
Hendry	X				
Hernando	X				
Highlands	X				

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Hillsborough			X	No	County government is limited to performance audits and auditor reports directly to Board of County Commissioners. All other audits conducted by Clerk & Comptroller.
Holmes	X				
Indian River	X				
Jackson	X				
Jefferson	X				
Lafayette	X				
Lake	X				
Lee	X				
Leon	X				
Levy	X				
Liberty	X				
Madison	X				
Manatee	X				
Marion	X				
Martin	X				The Internal Auditor is an employee of the Clerk. Audit activities are coordinated by a five member Internal Audit Planning and Priority Committee (IAPPC). The IAPPC decides the priority of the audits to be done by the Clerk's internal auditor.
Miami-Dade		X		No	Audit organizations include: Commission Auditor that reports directly to the Board of County Commissioners. This function was established by Charter change in 2002; Audit and Management Services Department within County government that reports to the County Manager; Inspector General that reports to the Board of County Commissioners.
Monroe	X				
Nassau	X				
Okaloosa	X				
Orange	X				The Comptroller is a separately elected position. Audit function reports to Comptroller. Comptroller's audits operations of all County departments, Mayor, and other elected officials.
Okeechobee	X				
Osceola		X		No	Commission Auditor reports to the Board of County Commissioners.

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Pasco	X				
Palm Beach			X	Yes	
Pinellas	X				
Polk	X				
Putnam	X				
Saint Johns	X				
Saint Lucie	X				
Santa Rosa	X				
Sarasota	X				
Seminole	X				
Sumter	X				
Suwannee	X				
Taylor	X				
Union	X				
Volusia		X		No	County Auditor reports to the County Manager. Audit function established by Ordinance in 1980. Audits County departments and elected officials.
Wakulla	X				
Walton	X				
Washington	X				
<b>Total</b>	<b>58</b>	<b>7</b>	<b>2</b>		

**Source:** Clerk and Comptroller websites; County websites; telephone calls.

